

IMF - Tax receivables and compliance -Total balance due by the age-Dollars in thousands - As of September 2001

Balance due	Age										
		0-3 mths	3-6 mths	6 mths-1 yr	1 – 1.5 yrs	1.5 – 2 yrs	2 – 3 yrs	3-4 yrs	4-6 yrs	> 6 yrs	Total
\$0-99.99	# of taxpayers	194,267	79,244	26,084	36,215	8,924	16,405	9,725	9,493	5,759	386,116
	Sum of bal due	\$7,037	\$3,671	\$1,184	\$1,779	\$400	\$840	\$493	\$467	\$293	\$16,164
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
\$100-250	# of taxpayers	110,454	105,557	22,810	40,414	8,058	20,616	13,079	12,859	9,743	343,590
	Sum of bal due	\$17,860	\$18,019	\$3,872	\$7,006	\$1,369	\$3,564	\$2,259	\$2,240	\$1,694	\$57,883
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
\$250.01-500.00	# of taxpayers	99,887	126,401	28,228	52,139	10,425	29,059	20,527	20,291	15,225	402,182
	Sum of bal due	\$36,158	\$45,747	\$10,373	\$19,214	\$3,859	\$10,779	\$7,652	\$7,604	\$5,702	\$147,087
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
\$500.01-1,000	# of taxpayers	111,245	132,072	38,791	67,577	15,522	43,644	34,075	35,757	27,602	506,285
	Sum of bal due	\$80,004	\$94,584	\$28,191	\$49,159	\$11,392	\$32,019	\$25,128	\$26,511	\$20,460	\$367,448
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
\$1,000.01-1,500	# of taxpayers	62,827	68,625	25,096	41,473	10,950	31,180	26,691	29,987	24,154	320,983
	Sum of bal due	\$77,169	\$84,081	\$30,974	\$51,096	\$13,575	\$38,617	\$33,143	\$37,323	\$30,116	\$396,094
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1
\$1,500.01-2,500	# of taxpayers	72,258	60,719	32,743	51,288	17,386	50,771	54,356	73,090	76,659	489,270
	Sum of bal due	\$140,536	\$117,188	\$64,044	\$100,222	\$33,993	\$99,356	\$106,730	\$141,933	\$148,553	\$952,555
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	1.96%
\$2,500.01-5,000	# of taxpayers	76,224	54,546	40,717	61,002	23,425	64,337	82,846	100,735	111,628	615,460
	Sum of bal due	\$268,075	\$190,495	\$145,333	\$216,219	\$84,018	\$230,313	\$300,329	\$364,915	\$406,932	\$2,206,629
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	4.54
\$5,000.01-7,500	# of taxpayers	27,852	18,227	16,516	24,022	11,641	32,921	47,846	60,215	79,444	318,684
	Sum of bal due	\$168,395	\$109,865	\$99,037	\$144,767	\$70,506	\$201,239	\$293,495	\$369,760	\$490,047	\$1,947,111
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	1.01	4.00
\$7,500.01-10,000	# of taxpayers	13,716	8,648	8,678	10,542	5,838	17,751	27,788	35,987	54,593	183,541
	Sum of bal due	\$118,322	\$74,392	\$75,192	\$90,968	\$50,616	\$153,495	\$240,243	\$311,489	\$473,582	\$1,588,299
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	3.27
\$10,000.01-15,000	# of taxpayers	13,730	8,060	9,386	10,296	6,448	18,413	28,427	38,748	64,524	198,032
	Sum of bal due	\$166,215	\$97,716	\$114,612	\$125,359	\$78,563	\$223,831	\$346,023	\$473,959	\$791,163	\$2,417,441
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	1.63	4.97
\$15,000.01-25,000	# of taxpayers	10,637	6,457	8,664	8,596	6,130	15,215	22,380	35,973	67,257	181,309
	Sum of bal due	\$203,811	\$123,963	\$167,353	\$165,266	\$118,437	\$292,943	\$428,226	\$692,656	\$1,302,205	\$3,494,859
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	1.42	2.68	7.19
\$25,000.01-50,000	# of taxpayers	7,836	5,557	8,502	7,549	5,791	12,368	16,924	29,790	56,388	150,705
	Sum of bal due	\$270,923	\$194,712	\$300,162	\$265,259	\$204,619	\$433,558	\$593,356	\$1,045,155	\$1,984,351	\$5,292,096
	% of tot bal due	<1	<1	<1	<1	<1	<1	1.22	2.15	4.08	10.88
\$50,000.01-100,000	# of taxpayers	3,557	2,871	5,177	4,449	3,745	6,644	8,793	16,597	35,968	87,801
	Sum of bal due	\$244,952	\$198,456	\$360,196	\$310,063	\$260,828	\$458,187	\$605,334	\$1,152,972	\$2,513,022	\$6,104,011
	% of tot bal due	<1	<1	<1	<1	<1	<1	1.24	2.37	5.17	12.55
> \$100,000	# of taxpayers	2,520	2,590	4,751	4,053	3,672	5,500	6,886	13,708	33,006	76,686
	Sum of bal due	\$732,596	\$875,518	\$1,519,976	\$1,275,851	\$1,211,211	\$1,657,449	\$1,997,987	\$3,913,460	\$10,465,001	\$23,649,051
	% of tot bal due	1.51	1.80	3.13	2.62	2.49	3.41	4.11	8.05	21.52	48.62
Total	# of taxpayers	807,010	679,574	276,143	419,615	137,955	364,824	400,343	513,230	661,950	4,260,644
	Sum of bal due	\$2,532,053	\$2,228,408	\$2,920,500	\$2,822,230	\$2,143,386	\$3,836,189	\$4,980,399	\$8,540,441	\$18,633,121	\$48,636,728
	% of tot bal due	5.21	4.58	6.00	5.80	4.41	7.89	10.24	17.56	38.31	100.00

Note 1: Balance due is the sum of module balances, interest total, interest paid, and accrued failure to pay (FTP) penalty.

Note 2: Age generally is calculated as the difference between the date the balance due was assessed and the transaction date of the latest posted debit transaction with a significant amount.

BMF - Tax receivables and compliance-Total balance due by the age—Dollars in thousands - As of September 2001

Balance due	Age										Total
		0-3 mths	3-6 mths	6 mths-1 yr	1 – 1.5 yrs	1.5 – 2 yrs	2 – 3 yrs	3-4 yrs	4-6 yrs	> 6 yrs	
\$0-99.99	# of taxpayers	85,917	24,693	33,979	25,610	20,281	34,331	28,002	45,439	49,601	347,853
	Sum of bal due	\$3,122	\$733	\$1,167	\$767	\$627	\$980	\$776	\$1,268	\$1,435	\$10,875
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1%
\$100-250	# of taxpayers	48,695	11,373	18,169	13,988	11,521	17,554	12,402	17,218	16,017	166,937
	Sum of bal due	\$7,853	\$1,881	\$2,983	\$2,333	\$1,932	\$3,013	\$2,149	\$2,991	\$2,811	\$27,948
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1%
\$250.01-500.00	# of taxpayers	83,230	10,872	24,111	13,134	12,718	17,267	13,990	21,991	21,594	218,907
	Sum of bal due	\$29,560	\$3,945	\$8,927	\$4,849	\$4,747	\$6,464	\$5,136	\$8,153	\$7,885	\$79,668
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1%
\$500.01-1,000	# of taxpayers	72,444	14,051	25,115	13,393	15,236	21,002	23,214	38,350	38,080	260,885
	Sum of bal due	\$50,913	\$10,260	\$17,875	\$9,592	\$10,695	\$14,811	\$16,498	\$28,049	\$28,717	\$187,411
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1%
\$1,000.01-1,500	# of taxpayers	33,747	8,197	13,804	6,966	7,710	10,850	12,407	19,713	26,657	140,051
	Sum of bal due	\$41,214	\$10,064	\$16,956	\$8,513	\$9,440	\$13,356	\$15,335	\$24,401	\$32,004	\$171,283
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	<1%
\$1,500.01-2,500	# of taxpayers	35,488	10,626	17,960	8,424	9,035	12,545	14,780	21,637	19,409	149,904
	Sum of bal due	\$68,769	\$20,747	\$35,060	\$16,483	\$17,696	\$24,596	\$28,965	\$42,110	\$37,576	\$292,002
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	1.08%
\$2,500.01-5,000	# of taxpayers	34,926	12,734	22,186	10,813	11,570	17,160	19,612	26,893	22,936	178,830
	Sum of bal due	\$124,289	\$45,537	\$79,590	\$38,869	\$41,503	\$61,845	\$70,410	\$96,551	\$82,037	\$640,632
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	2.37%
\$5,000.01-7,500	# of taxpayers	14,276	5,994	11,250	5,833	5,842	9,104	10,567	14,458	11,888	89,212
	Sum of bal due	\$87,069	\$36,643	\$68,868	\$35,838	\$35,850	\$55,856	\$65,068	\$88,804	\$73,130	\$547,126
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	2.02%
\$7,500.01-10,000	# of taxpayers	7,698	3,707	7,009	3,870	3,774	5,967	6,950	9,523	7,909	56,407
	Sum of bal due	\$66,631	\$32,120	\$60,727	\$33,649	\$32,725	\$51,824	\$60,222	\$82,599	\$68,607	\$489,105
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	1.81%
\$10,000.01-15,000	# of taxpayers	7,892	4,298	8,614	5,012	4,943	7,828	8,892	12,206	9,666	69,351
	Sum of bal due	\$95,985	\$52,497	\$105,598	\$61,553	\$60,723	\$96,052	\$109,260	\$149,728	\$118,290	\$849,686
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	3.14%
\$15,000.01-25,000	# of taxpayers	6,482	4,204	8,626	5,839	5,449	8,533	9,087	11,929	8,956	69,105
	Sum of bal due	\$124,254	\$81,237	\$166,750	\$113,341	\$106,180	\$165,855	\$176,699	\$230,410	\$171,974	\$1,336,699
	% of tot bal due	<1	<1	<1	<1	<1	<1	<1	<1	<1	4.95%
\$25,000.01-50,000	# of taxpayers	4,608	3,490	7,902	6,123	6,065	9,449	9,360	11,216	7,803	66,016
	Sum of bal due	\$159,978	\$121,473	\$277,352	\$216,650	\$214,598	\$334,723	\$329,941	\$393,295	\$274,499	\$2,322,507
	% of tot bal due	<1	<1	1.03	<1	<1	1.24	1.22	1.46	1.02	8.59%
\$50,000.01-100,000	# of taxpayers	2,392	1,765	4,450	3,920	4,145	6,491	5,961	6,817	4,927	40,868
	Sum of bal due	\$166,249	\$123,919	\$309,197	\$273,694	\$291,500	\$456,869	\$418,997	\$479,069	\$346,544	\$2,866,038
	% of tot bal due	<1	<1	1.14	1.01	1.08	1.69	1.55	1.77	1.28	10.60%
> \$100,000	# of taxpayers	2,773	1,632	4,083	3,742	4,039	6,487	5,853	6,367	5,087	40,063
	Sum of bal due	\$2,943,417	\$1,307,629	\$1,950,458	\$1,461,976	\$1,434,133	\$2,330,782	\$1,921,465	\$1,991,286	\$1,866,215	\$17,207,361
	% of tot bal due	10.89	4.84	7.22	5.41	5.31	8.62	7.11	7.37	6.90	63.66%
Total	# of taxpayers	440,568	117,636	207,258	126,667	122,328	184,568	181,077	263,757	250,530	1,894,389
	Sum of bal due	\$3,969,304	\$1,848,684	\$3,101,509	\$2,278,109	\$2,262,348	\$3,617,027	\$3,220,921	\$3,618,712	\$3,111,726	\$27,028,340
	% of tot bal due	14.69%	6.84%	11.48%	8.43%	8.37%	13.38%	11.92%	13.39%	11.51%	100.00%

Note 1: Balance due is the sum of module balances, interest total, interest paid, and accrued failure to pay (FTP) penalty.

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